



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Seneca County Agricultural Society
Seneca County
P.O. Box 756
Tiffin, Ohio 44883-0756

We have performed the procedures enumerated below, with which the Board of Directors and the management of Seneca County Agricultural Society, Seneca County, Ohio (the Society) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended November 30, 2014 and 2013, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash

1. We tested the mathematical accuracy of the November 30, 2014 and November 30, 2013 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2012 beginning fund balances recorded to the November 30, 2012 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the December 1, 2013 beginning fund balances recorded to the November 30, 2013 balances. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the November 30, 2014 and 2013 fund cash balance reported in the accounting records. The amounts agreed.
4. We confirmed the November 30, 2014 bank account balances with the Society's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the November 30, 2014 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the November 30, 2014 bank reconciliation:
 - a. We traced each debit to the subsequent December bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to November 30. We noted no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

We selected all the receipts from the Distribution Transaction Detail Report (State DTL) for 2014 and 2013. We also selected all receipts from the County Auditor's Vendor Audit Trail Report from 2014 and all from 2013.

- a. We compared the amount from the above reports to the amount recorded in the Account QuickReport. The amounts agreed.
- b. We determined whether these receipts were allocated to the proper account code. We found no exceptions.
- c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Admission Receipts

We haphazardly selected one day of admission cash receipts from the year ended November 30, 2014 and one day of admission cash receipts from the year ended November 30, 2013 recorded in the Account QuickReport and determined whether the receipt amount agreed to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc).

For July 23, 2014, the amount recorded in the Account QuickReport for July 23, 2014 was \$12,199.

- a. The ticket sales recapitulation reports 1,345 tickets, 41 adult passes, 90 student passes and 14 parking passes sold on that day.
- b. The admission price was \$6 per ticket, \$20 per adult pass, \$12 per student pass and \$3 per parking pass.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$10,012 for July 23, 2014, which is less than the amount recorded by \$2,187.

For July 24, 2013, the amount recorded in the Account QuickReport for July 24, 2013 was \$15,638.

- a. The ticket sales recapitulation reports 2,429 tickets, 23 adult Passes, 80 student passes and 41 parking passes sold on that day.
- b. The admission price was \$6 per ticket, \$20 per adult pass, \$12 per student pass and \$3 per parking pass.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$16,117 for July 23, 2014, which exceeds the amount recorded by \$479.

We recommend the Society deposit all cash received for a day's admission in one deposit that is matched to the ticket recapitulation sheets.

Rental Receipts

We haphazardly selected 10 rental cash receipts from the year ended November 30, 2014 and 10 rental cash receipts from the year ended November 30, 2013 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Account QuickReport. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.

- c. Receipt was recorded in the proper year. We found no exceptions.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended November 30, 2014 and 10 over-the-counter cash receipts from the year ended November 30, 2013 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Account QuickReport. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. From the prior agreed-upon procedures documentation, we noted the following loan outstanding as of November 30, 2012. This amount agreed to the Society's December 1, 2012 balance on the summary we used in step 3.

Issue	Principal outstanding as of November 30, 2012:
2011 Loan	\$70,000

2. We inquired of management, and scanned the receipt and expenditure records for evidence of loan or credit agreements, and bonded, note, County, or mortgage debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. All debt noted agreed to the summary we used in step 3.
3. We obtained a summary of debt service payments owed during 2014 and 2013 and agreed these payments from the Account QuickReport to the related debt amortization schedule. We also compared the date the debt service payments were due to the date the Society made the payments. We found no exceptions.
4. We inquired of management, scanned the Account QuickReport, and scanned the prior agreed upon procedures report and determined that the Society had a loan outstanding from a prior year as permitted by Ohio Rev. Code Section 1711.13(B). We examined the Society's computation supporting that the total net indebtedness from loans and credit did not exceed twenty-five percent of its annual revenues. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2014 and one payroll check for five employees from 2013 from the Payroll Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Register to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.

2. We scanned the last remittance of tax and retirement withholdings for the year ended November 30, 2014 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2014. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes, social security, and Medicare	January 31, 2015	January 5, 2015	\$1,197.48	\$1,197.48
State income taxes	January 31, 2015	January 30, 2015	475.32	475.32
Ohio school district income tax	January 31, 2015	January 30, 2015	38.34	38.34

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Account QuickReport for the year ended November 30, 2014 and ten from the year ended November 30, 2013 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Account QuickReport and to the names and amounts on the supporting invoices. We found no exceptions.
- c. Based on the nature of the expenditure, the account coding is reasonable. We found no exceptions.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Society's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the Society, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

Columbus, Ohio

April 28, 2015



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SENECA COUNTY AGRICULTURAL SOCIETY

SENECA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 12, 2015**